



Trustees' Financial Summary

FY2002-03

Submit ID: 0458-7294444

22 Jefferson County
0458 Cardwell Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Kathleen Gibson

Phone #: (406) 287-3321

(Signature)

(Date)

Chair, Board of Trustees Paul Shaw

(Signature)

(Date)

County Superintendent Garry Pace

(Signature)

(Date)

Software

Accounting Package: Manual

For FY03 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
001	Title I Program Improve	FEDERAL	na	84.218A
002	title I and title vi	LOCAL	na	na
003	Miscellaneous Direct Federal Grant	FEDERAL	na	unknown

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,054.88	22,825.85	37,526.46	
02	Taxes Receivable - Real and Personal (120-149)	400.00	67.02	122.18	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	17,454.88	22,892.87	37,648.64	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	400.00	67.02	122.18	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	400.00	67.02	122.18	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	17,054.88	22,825.85	37,526.46	
52	TOTAL FUND BALANCE/EQUITY	17,054.88	22,825.85	37,526.46	
53	TOTAL LIABILITIES AND FUND BALANCE	17,454.88	22,892.87	37,648.64	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	268.70	13,894.12	28,315.25	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	268.70	13,894.12	28,315.25	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	268.70	13,894.12	28,315.25	
52	TOTAL FUND BALANCE/EQUITY	268.70	13,894.12	28,315.25	
53	TOTAL LIABILITIES AND FUND BALANCE	268.70	13,894.12	28,315.25	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	398,814.38			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	398,814.38			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	552.02			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	552.02			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	398,262.36			
52	TOTAL FUND BALANCE/EQUITY	398,262.36			
53	TOTAL LIABILITIES AND FUND BALANCE	398,814.38			

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		873.41		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		873.41		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		873.41		
52	TOTAL FUND BALANCE/EQUITY		873.41		
53	TOTAL LIABILITIES AND FUND BALANCE		873.41		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			13,473.42	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			13,473.42	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			13,473.42	
52	TOTAL FUND BALANCE/EQUITY			13,473.42	
53	TOTAL LIABILITIES AND FUND BALANCE			13,473.42	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				
15	Amounts to be Provided (404-406)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	47,346.91	46,777.01
1112 District Levy - Personal Property	432.63	821.50
1190 Penalties and Interest on Taxes	42.19	77.48
1510 Interest Earnings	506.51	262.20
3110 Direct State Aid	78,635.79	78,371.62
3115 State Spec Ed Allowable Cost Pymt to Districts	4,772.18	5,223.61
3440 State HB20/SB417 Prop Tax Reimb	5,814.64	5,046.71
3444 State School Block Grant	11,831.54	11,530.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	149,382.39	148,110.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	93,262.39	91,709.82
2XX Personal Services - Employee Benefits	6,142.10	938.66
3XX Purchased Professional and Technical Services	0.00	235.00
6XX Supplies and Materials	1,154.33	326.66
8XX Other Expenditures	364.06	0.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	500.00	500.00
4XX Purchased Property Services	0.00	20.00
5XX Other Purchased Services	360.00	0.00
6XX Supplies and Materials	2,593.19	762.57
7XX Property and Equipment Acquisition	0.00	2,500.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	100.00	5,330.00
5XX Other Purchased Services	24.40	0.00
6XX Supplies and Materials	0.00	25.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	5,663.97	6,283.46
2XX Personal Services - Employee Benefits	0.00	57.01
5XX Other Purchased Services	250.00	0.00
6XX Supplies and Materials	101.75	22.14
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	4,775.00
2XX Personal Services - Employee Benefits	150.00	224.82
3XX Purchased Professional and Technical Services	502.62	572.87
5XX Other Purchased Services	776.38	953.18



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01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
6XX Supplies and Materials	592.79	929.07
8XX Other Expenditures	0.00	194.54
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	10,845.28	12,031.47
2XX Personal Services - Employee Benefits	300.00	109.16
3XX Purchased Professional and Technical Services	1,314.45	456.10
4XX Purchased Property Services	4,261.37	3,750.50
5XX Other Purchased Services	159.00	192.16
6XX Supplies and Materials	4,339.10	2,815.18
810 Dues and Fees	417.50	160.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	11,952.04	11,753.08
6XX Supplies and Materials	0.00	372.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	146,126.72	147,999.91

Schedule of Changes Worksheet

Beginning Fund Balance	16,943.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	148,110.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	147,999.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,054.88	(5)



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10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	9,570.75	7,383.39
1112	District Levy - Personal Property	87.11	157.45
1190	Penalties and Interest on Taxes	1.92	13.52
1510	Interest Earnings	426.21	245.98
1900	Other Revenue from Local Sources	5,979.00	6,433.21
2220	County On-Schedule Trans Reimb	7,144.92	14,289.84
3210	State On-Schedule Trans Reimb	7,144.92	8,250.00
3440	State HB20/SB417 Prop Tax Reimb	964.23	707.16
3444	State School Block Grant	123.71	120.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>31,442.77</u>	<u>37,601.11</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	130.00	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	15,845.68	16,398.09
2XX	Personal Services - Employee Benefits	564.87	490.71
3XX	Purchased Professional and Technical Services	4,131.51	3,565.96
4XX	Purchased Property Services	0.00	65.00
5XX	Other Purchased Services	7,664.04	9,222.75
6XX	Supplies and Materials	1,260.83	1,322.85
8XX	Other Expenditures	0.00	3.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>29,596.93</u>	<u>31,068.36</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						16,293.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,601.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						31,068.36	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						22,825.85	(5)



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11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	14,368.51	14,103.05
1112 District Levy - Personal Property	138.68	293.95
1190 Penalties and Interest on Taxes	7.73	25.11
1510 Interest Earnings	1,185.24	697.16
1900 Other Revenue from Local Sources	1,203.02	2,044.46
3440 State HB20/SB417 Prop Tax Reimb	1,368.95	1,229.99
3444 State School Block Grant	1,596.94	1,556.34

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>19,869.07</u>	<u>19,950.06</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	36,382.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>36,382.00</u>
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Schedule of Changes Worksheet

Beginning Fund Balance	53,958.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,950.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,382.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,526.46	(5)



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14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	171.66	200.30
1900 Other Revenue from Local Sources	7,613.44	8,532.52
2240 County Retirement Distribution	26,495.04	15,514.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	34,280.14	24,247.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	19,648.47	15,032.50
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	830.15
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	822.46
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	1,589.55
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,264.90	2,166.45
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,252.65	2,871.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,166.02	23,312.55



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						12,959.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						24,247.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						23,312.55	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,894.12	(5)



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15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value
002 title I and title vi	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	64,498.00
003 Miscellaneous Direct Federal Grant	
1900 Other Revenue from Local Sources	344.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,842.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
002 title I and title vi	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	111.58
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	9,919.66
2XX Personal Services - Employee Benefits	19,507.74
3XX Purchased Professional and Technical Services	12,249.67
5XX Other Purchased Services	50.00
6XX Supplies and Materials	15,740.56
002 Subtotal	57,579.21

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	57,579.21
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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					21,051.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,842.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					57,579.21	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					28,315.25	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I Program Improve	0.00	0.00	.00
002 title I and title vi	64,498.00	57579.21	6918.79
003 Miscellaneous Direct Federal Grant	344.88	0.00	344.88
Total	<u>64,842.88</u>	<u>57,579.21</u>	<u>7,263.67</u>



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24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	21,442.52	18,004.96
2114 County Metal Mines License Taxes	19,724.78	12,866.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,167.30	30,871.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	17,724.17	22,073.15
2XX Personal Services - Employee Benefits	7,978.53	1,738.98
6XX Supplies and Materials	83.16	752.97
21XX Support Services - Students		
5XX Other Purchased Services	0.00	40.00
6XX Supplies and Materials	1,512.10	1,246.27
7XX Property and Equipment Acquisition	0.00	465.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	624.00	0.00
5XX Other Purchased Services	101.35	0.00
6XX Supplies and Materials	90.24	0.00
24XX Support Services - School Administration		
6XX Supplies and Materials	31.96	56.00
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	1,450.27
2XX Personal Services - Employee Benefits	0.00	35.41
3XX Purchased Professional and Technical Services	524.88	497.41
5XX Other Purchased Services	643.69	7,547.28
6XX Supplies and Materials	76.73	115.48
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	1,635.50	768.75
4XX Purchased Property Services	1,399.61	1,554.57
5XX Other Purchased Services	163.37	172.36
6XX Supplies and Materials	11,558.23	2,933.49
8XX Other Expenditures	55.00	30.00
27XX Student Transportation Services		
3XX Purchased Professional and Technical Services	250.00	361.70
5XX Other Purchased Services	25.00	0.00
6XX Supplies and Materials	26.70	0.00



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24 - Metal Mines Tax Reserve Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	44,504.22	41,839.09
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Schedule of Changes Worksheet

Beginning Fund Balance	409,229.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,871.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,839.09	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	398,262.36	(5)



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28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
3281 State Technology Aid	37.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37.48	0.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	89.00	0.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	165.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	89.00	165.22

Schedule of Changes Worksheet

Beginning Fund Balance	165.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	165.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	1,375.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	1,375.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
6XX Supplies and Materials	0.00	501.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	501.85

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,375.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	501.85	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		873.41 (5)



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84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1900 Other Revenue from Local Sources	14,007.47	13,844.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,007.47	13,844.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	11,218.43	13,517.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,218.43	13,517.39

Schedule of Changes Worksheet

Beginning Fund Balance	13,146.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,844.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,517.39	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,473.42	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	5,790.98	5,305.07
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,837.60
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	4,837.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,612.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,966.10
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	12,125.54
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	11,753.08	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	372.46	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			12,125.54	0.00	0.00	0.00	12,125.54



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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*